

HOUSE BILL 2598
By Fraley

AN ACT to amend Tennessee Code Annotated, Title 67,
Chapter 6, Part 1, relative to sales and use taxes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-6-102(a)(3)(B), is amended by deleting the following language in its entirety:

"Business" does not include any sales or use tax of tangible personal property of any type sold directly to consumers by any person, including, but not limited to, the Girl Scouts or county fairs; provided, however, that the tangible personal property is not regularly sold by such person or is regularly sold by such person only during a temporary sales period which occurs on a semiannual, or less frequent, basis;

AND BY substituting instead the following:

"Business" does not include any sales or use tax of tangible personal property of any type sold directly to consumers by any person, including, but not limited to, the Girl Scouts or county fairs; provided, however, that the tangible personal property is not regularly sold by such person or is regularly sold by such person only during a temporary sales period which occurs on a semiannual, or less frequent, basis, or, if sold by a volunteer fire department, only during a temporary sales period which occurs no more than four (4) times per calendar year;

SECTION 2. This act shall take effect July 1, 2006, the public welfare requiring it.